

ABSTRACT OF THE DISCLOSURE

A magnetic recording medium comprising a non-magnetic substrate and at least one magnetic recording layer formed on the substrate via at least one soft  
5 magnetic layer, wherein the surface roughness ( $R_a$ ) of the magnetic recording medium is at most  $50\text{\AA}$ , and the product ( $\mu_{\text{max}} \times t$ ) of the maximum permeability ( $\mu_{\text{max}}$ ) and the thickness ( $t$ ) of the soft magnetic layer is at least 1,000,000 ( $\text{H}\cdot\text{\AA}/\text{m}$ ).

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